Scott. II-27—45,000—15-11-35.

# Leg (1937) Department.

Les. SERIES.

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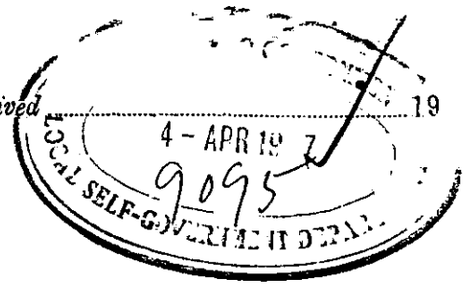
|---|---|
| G.O. No. | 1864 |
| DATED | 18.5.37 |

## [Despatch Abstract.]

Taxes Carriages and Animals
~~With~~ Municipal Council - abolition

MUNICIPAL **DEPARTMENT.**




*Received* ..... 19 . *Registered* ..... 19 .

*Subject.*

Tax - vehicles and animals - male buffaloes, goats & pigs - abolition - orders solicited.

ENCLOSURES.
No. 2
Spare copies

R.O.C. No. 1933/37.

*Station* U d i p i. , *Dated the* 30th March 19 37.

From (Name) L. R. Ry. M. Narayana Shenoy, B.A., B.L.,
(Designation) Commissioner, Udipi Municipality.

To The Secretary to the Government of Madras,
LOCAL SELF GOVERNMENT Department.
Through The Chairman, Municipal Council, Udipi.

Sir,

I submit herewith a copy of resolution No.61 dated 22-3-37 of the municipal council, proposing to abolish the taxes on male buffaloes, goats and pigs. The rate of tax notified for male buffaloes and goats is annas two each per half year and that for pigs is annas four/per half year. The total income derived by the municipality from this source aggregates to Rs.93-8-0 per annum. The income is certainly not worth the amount of labour and cost of collection including the cost of forms and stationery. There are about 35 assessees to be approached every half year and much labour has to be incurred for the collection.

agricultural class. Similarly the abolition of tax on goats and pigs would relieve meat and pork eating population of the town. A copy of the Chairman's note to the Council is enclosed. I request therefore that the Government may be pleased to accept the proposal of the council and communicate their orders at an early date.

Your obedient servant,

COMMISSIONER.

Forwarded.

CHAIRMAN, U.M.C. 31.3.37.

S.R.30/3.

5

Extract from the proceedings of the Udipi Municipal Council, dated 22nd March 1937.

X X X

No.61. Read note by the Chairman, proposing abolition with effect from 1-4-37 of the tax on male buffaloes and goats as the levy of tax on these animals would hit hard the agricultural class of people and poor meat eaters.

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"Dr. I. G. Achar proposes that pigs may be also exempted. Mr. B. Vasudeva Rao seconds him. Passed with the amendment."

X X X

Sd:- A. Laxminarayana Rao,
22-3-1937.
Chairman, U.M.C.

/ True Extract /

Municipal Office, Udipi,
Dated 30th March 1937.
S.K.30/3.

COMMISSIONER, U.M.

4

By the Chairman for consideration of the Council.

The Special Officer of the Udipi Municipality has notified to levy taxes on male buffaloes and goats. The rates notified are annas two each in both the cases. The levy of taxes on male buffaloes will hit very hard on the agricultural classes and very large area of agricultural lands has been included in the municipality. They are to pay one half of the tax levied on agricultural lands under section 81(4)(b). May be that the rate is low. But to them any tax, however small it may be, will be great burden especially during these hard days of depression. I propose therefore that the tax on make buffaloes be abolished. Similary the levy of tax on goats will adversely affect the poor Muslim population, many of whom trade in this class of live stock. With a view to give relief to them, I propose the abolition of the tax on this class of taxable animals also. After all, the loss of income will be very negligible and the Government may not hesitate to approve the proposal. If the proposal meets with the approval of the council, it may be given effect to from 1-4-1937.

Sd:- A. Lakshmiyanna Rao,
15-3-1937.
Chairman, U.M.C.

/ True Copy /

Municipal Office, Udipi,
Dated 1st April 1937.
S.A.1/4.

COMMISSIONER, U.M.

L 85 Dept.

C.No. 9095 from the Comm. Udipi Mply Accts 1933/37
dt 30.3.37.

Taxes. Vehicles & animals – (castrate) buffaloes, goats & pigs abolition

In its resolution No. 61 dt 22.3.37 the Udipi M.C. has resolved to abolish with effect from 1.4.37 the taxes on male buffaloes, goats & pigs. The M.C. has outstanding loans and the sanction of the Govt. is therefore necessary for the proposal. The loss of income involved in the proposal is Rs 93-8-0. In view of the fact that the amount of loss involved is negligible and in the circumstances stated by the Comm. at 'A' on p.l.c.f. it is for consideration whether the proposal may be sanctioned.

2. As regards the financial position of the M.C. it is submitted that, according to the budget estimate for 1937-38 the M.C. account (ordinary) works at a deficit of about Rs 9000 after providing Rs 4400 for annuity on an advance of Rs 20,000 sanctioned in 1935-36 and Rs 4200 for Capital expenditure. The question (raised by the Council) of extending the period of the repayment of the advance is separately under consideration. The financial position of the M.C. does not appear to be satisfactory at present.

For orders

23/4

To C2

21.4.37

21/4

The levy is a new one instituted against the wishes of the local inhabitants. It is undesirable to make it more unpopular than it is necessary - in view of which the Govt. may think the abolition of these minor taxes may be sanctioned - the financial effect will be negligible.

24.4

FINANCE SECRETARY
7 6 APR 1937
GOVT. OF MADRAS

L.S.G. no. 9095-1
Cs Dy 24.4.37

Finance(Exp.)

The L.S.G. Dept. propose to accept the proposal of the Udipi Municipality to abolish with effect from 1-4-37 the taxes on male buffaloes, goats and pigs. The loss of revenue involved in the proposal is reported to be Rs 93-8-0.

Fin. No. 13611 Sep
27.4.37
p. 1 cf

2. The Council is levying education tax at 1% per half year on the annual value of buildings and lands with effect from 1-10-36. With reference to the minute of H.M. Finance(Sir G.T.H. Bracken) the Council cannot ordinarily be permitted to abolish other forms of taxation. The general financial position of the Council is not also satisfactory. The Commissioner has reported that "the income is certainly not worth the amount of labour and cost of collection including the cost of forms and stationery". In view of the remarks of Secretary(L.S.G) above, it is for orders whether Finance may agree as a special case to the abolition of these taxes

Rs. 1576 (2)
5.9.31
p 2 (T)
p' ante
A on p' cf

on animals.

28437
28.4.37

The proposal of the L.S.G. Secy to abolish the taxes referred in C.1 may be accepted.

29.4.37

30/4

L.S.G.

13611 Estt
30637

1/5

13611 Estt

See above

SECRETARY TO GOVERNMENT
1-MAY 1937
LOCAL SELF-GOVERNMENT DEPT.

C.N. 11883 A
6.5.37

L.S.G. sept.

The Fin. sept. have agreed to the proposal ~~of this sept. to sanction the proposal~~ of the Addl. Secy. to abolish the taxes on goats, pigs & male buffaloes. — According to the Govt.'s resolution on p. 3 c. of the abolition has to be given effect to from 1.4.37. It is not known whether the Comm. has already published the requisite notification under Section 80 of the M. D. M. Act, 1920 in anticipation of the Govt. sanction. The proposal may be given effect to from 1.4.37 if the above notification had been published before the above date; otherwise it should be given effect to only from the date of publication of the notification under

or from any subsequent date specified
therein as ~~the cancellation~~ the taxes cannot
be abolished with retrospective effect
– vide G.O.No. 186 dt 21.1.31. (G).

2/ The draft order below is for approval.

10.5.37.

C.No. 4095.

13/5

14.5.

15/5

C.F. 16.

11/1937
Date.

**DRAFT FOR APPROVAL.**

Initials.

| | | |
|---|---|---|
| When received for fair copying .. | | |
| When copied .. | | |
| When examined.. | | |
| When signed .. | | |
| When despatched. | | |

SUBJECT:—

Taxes - carriages & animals - Udipi M.C. - abolition of taxes on goats, pigs & male buffaloes - Sanctioned.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

No. 9095 From the Comm. Udipi Mpty, No. 1933/37 dated 30-3-1937.

" _____ " _____ " _____ " _____ 19____.

" _____ " _____ " _____ " _____ 19____.

Order / Resolution — Ms. / Rout. No. 1864, dated 18.5.37. 19____.

c/f Go No. 16342-87 dt 3-5-37 (H)

The Govt. sanction the proposal of the Udipi M.C. to abolish the taxes on goats, pigs and male buffaloes. The proposal may be given effect to from 1.4.37 if the requisite notification under section 80 of the M.D.M. Act, 1920 had already been published before date That date; otherwise it should be given effect to only from the date of the publication of the notification under section 80 or from any subsequent date specified therein.

10.5.37 10/5

13/5

14.5.

To

The Comm. Udipi Mpty.
Thro. the C.M.C.
Fin. Dept.

C.F. 30.

Local Administration **DEPARTMENT.**

*Received* ..... 19 . *Registered* ..... 19

31165

*Subject.*

Taxes--Carriages and Animals--Udipi Municipal Council-abolition of tax on goats, pigs and male buffaloes--reported.

Ref:G.O.No.Ms.1864 L.S.G. dated 18-5-37.

L.A. Sept/37.

Filed with G.O.No.1864 L-A 18-5-37.

ENCLOSURES.
No. .....
.....
Spare copies .....

R.Dis. No. 7728/37

*Station* Udipi, *Dated the* 3rd Nov., 1937.

From (Name) M.R.Ry., M. NARAYANA SHENOY, B.A., B.L.,

(Designation) COMMISSIONER, UDIPI MUNICIPALITY,

To The Secretary to the Government of Madras,
LOCAL ADMINISTRATION DEPARTMENT,
FORT ST. GEORGE, MADRAS.

~~Department~~.

THROUGH THE CHAIRMAN, MUNICIPAL COUNCIL, UDIPI.

Sir,

I beg to report that no notification could be published before 1st April, 1937 as the above orders of Government---- sanctioning the proposal to abolish the taxes were received only on 20-5-1937. The notification was therefore publishe in the District Gazette for September 1937 giving effect as resolved by the Council to the abolition of the tax on goats pigs, and male buffaloes from 1-10-1937.

Your obedient servant,

Commissioner.

Forwarded. 5.11.37

Chairman, M.C.